APPENDIX C

TRANSFER AND PLACEMENT IN SERVICE OF ASSETS ACQUIRED BY OTHER THAN THE ASSET-OWNING COMMAND

- C-1. <u>Purpose</u>. To provide guidance on how to transfer and place in service assets that are acquired by one USACE command for another USACE command.
- C-2. Costs. Costs associated with acquisition of plant will be accumulated in the acquiring command's financial records as construction in progress (CIP). Once the item is ready for delivery, the acquiring command will transfer all cost accumulated as CIP immediately to the asset-owning command via Transfer Out, Without Reimbursement instructions in the financial regulations together with supporting documentation to include contract documents. The asset-owning command will transfer in the CIP into their financial record IAW financial regulation quidance for Transfers-In-Without Reimbursement. Once the transfer CIP is completed, immediate action will be taken to place the asset in service. The value of the transfer will reflect all acquisition costs. If costs are incurred subsequent to the Transfer Out/Transfer In, the same procedures will be followed to transfer the additional cost to the asset-owning command. All transfers will be recorded within the same month.
- C-3. Transfers Related to Marine Design Center (MDC)
 Acquisitions. Acquisition costs will be recorded in the
 Philadelphia District finance and accounting system for items
 acquired through MDC. When the item is transferred from MDC to
 the asset owning district, the Philadelphia District will
 transfer out all cost accumulated and identified as construction
 in progress (CIP) in its accounting system, to the asset-owning
 district IAW financial regulations.
- C-4. <u>CIP Transfer Out Instructions for CEFMS</u>. Corps activities will transfer out PRIP CIP for items acquired for another Corps activity as provided in the instructions below (see figure C-1).

a. Select option 21 (CIP Transfers) from the Revolving Fund Fixed Assets menu (see below).

<u>A</u> ction <u>E</u> dit <u>B</u> lock <u>F</u> jeld <u>R</u> ecord <u>Q</u> ue ry E <u>S</u> IG <u>H</u> ı	elp
	Menu ID: AACFB
REVOLVING FUND FIXED ASSETS MENI	
CREATE/CLASSIFY WORK ITEM (1)	PLANT RENTAL ORDERS (13)
WORK ITEM BREAKDOWN (2)	PLANT RENTAL BILLINGS (14)
PLACE_IN_SERVICE/CHANGE_STATUS_(3)	PR BILLING ADJUSTMENTS (15)
RECLASSIFICATION (4)	VIEW PLANT RENTAL BILLINGS (16)
CHANGE PROPERTY ID (5)	VIEW PLANT OPERATING ACCOUNT (17)
VIEW A & B WORK ITEM STATUS (6)	VIEW RF ASSET TRANSACTIONS (18)
CASUALTY LOSS (INSURANCE) (7)	VIEW PR BILLING TRANSACTIONS (19)
VIEW NON-GROUP PLANT (8)	RF ASSET WBS UTILITY (20)
VIEW GROUP PLANT (9)	CIP TRANSFERS (21)
CREATE/UPDATE SETS (10)	
VIEW PLANT RESOURCES (11)	
PLANT RENTAL RATES (12)	
Enter menu ID, option ID, or Smart Screen #	FOA Dist. Div
2 1 Go! Prev Menu	Exit System E5 NAP

Figure C-1-CEFMS Revolving Fund Menus

b. Select option 1 from the CIP Transfer menu (see below).

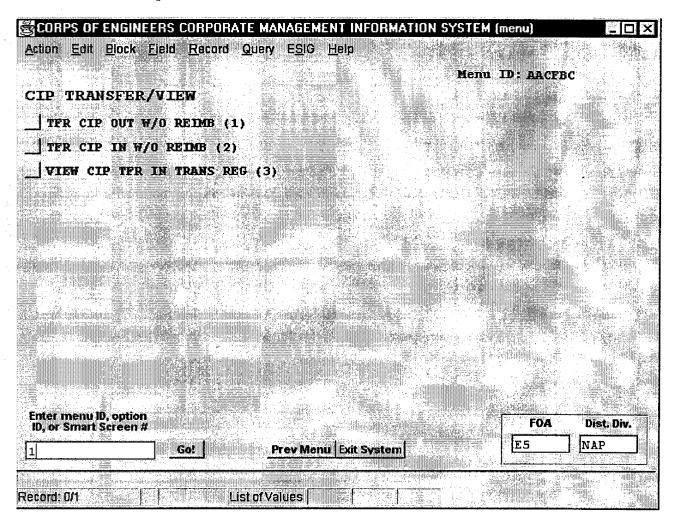


Figure C-1a (Continued)

c. Input required data on CIP Transfer Out screen. Completed screen should look something like screen shown below:

Asset Work Item	001T1W 2375 MV	S POTTER REPOWEI	RING		
Responsible Employee:		LD P DELANEY			
Responsible Organization		PROGRAM MGMT BR			
Property Category:	 		Asset Trans No	ř.	
Accounting Class:		2 0000 85 08	96365		
Mgmt Structure	4098.375.375	FY98 2375 PO	ITER REPOWERIN	(C)	
Transfer Type: F FUL	J TRANSFER		Transfer Date:	D4-DEC-2001	
Transferee Org: District	US ARMY KNO	INEER DIST, ST.	LOUIS		
Total GIP Cost:	20433525.29				
Transfer Amount:	20433525.29			Period: 200112	
rans Processed By: DON FO		305 T OBO300		GLION: 500115	
emarks: TRANSFER CIP IN		and the second s	TO ST INITE	NTCTDICT	
A CONTRACTOR OF IN	CURRED IO REPUWE	C DREDGE FOITER	10 31. 40015	JISIRICI.	
		Reverse Co:			
		NCVC SC LO:	st i falisiei	Select (

Figure C-1a (Continued)

d. Generate a CIP Transfer Out report from report option screen shown below and provide copy to asset owning District to advise them of the CIP transferred to them.

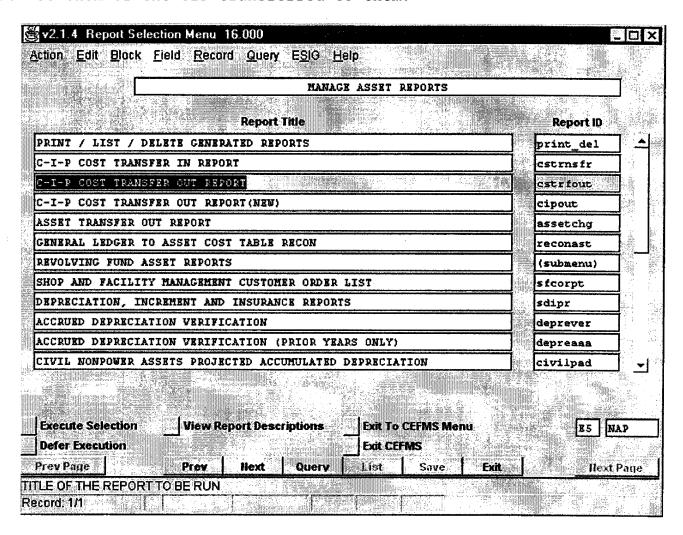


Figure C-1a (Continued)

- C-5. <u>CIP Transfer In Instructions for CEFMS</u>. Corps activities will transfer in PRIP CIP for items acquired by another for their activity as provided in the instructions below.
 - a. Create asset work item on screen 2.100. See below.

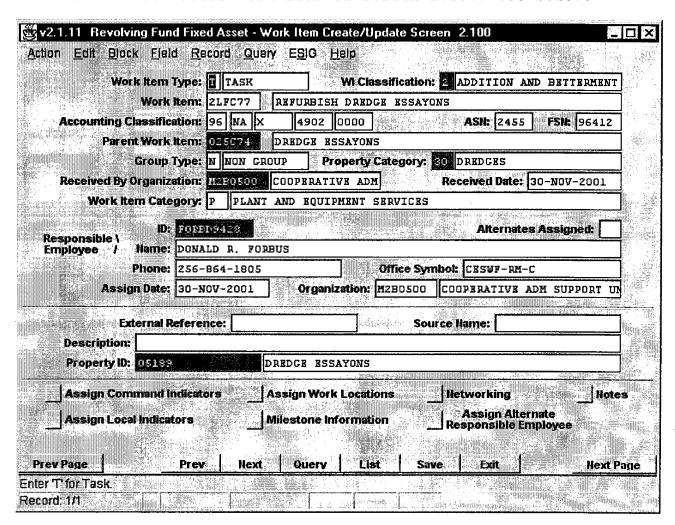


Figure C-1a (Continued)

b. Enter asset work item (or select from F4 list) on screen 2.29.R1 (path: 1, 3, 6, 2, 21, 2). Enter data in bottom block of form to represent CIP costs transferred in.

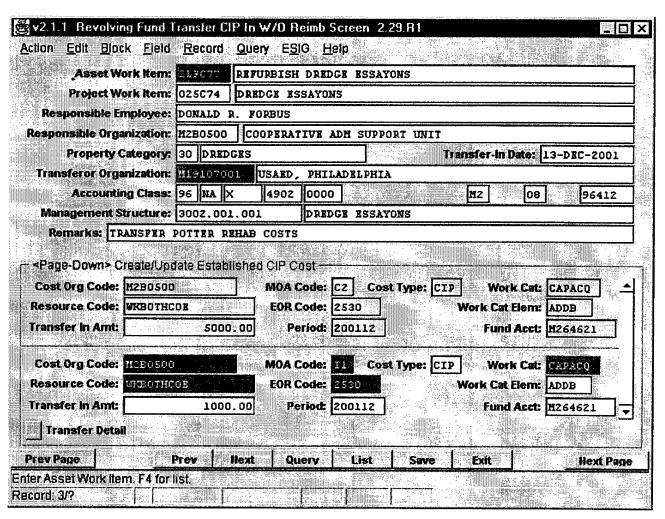


Figure C-1a (Continued)

c. Place asset or addition and betterment in service on appropriate revolving fund place in service screen (Group/Non-Group - 2.11, Sets - 2.16, Additions and Betterments - 2.11.3 or Real Property - 2.17). See example below.

👺 v2.1.6 Place In Service	Revolving	g Fund Asset	Addition/Be	tterment Scr	een 2.11.3	***************************************	_ 🗆 ×		
<u>Action</u> <u>E</u> dit <u>B</u> lock <u>F</u> jeld	l <u>R</u> ecord	Query E <u>S</u>	IG <u>H</u> elp			120			
Property ID:	OSISS DREDGE ESSAYONS								
Asset Work Item:									
Operating Work Item:									
Property Category:	30 DREDGES								
Owning Org:	Owning Org: M2B0500 COOPERATIVE ADM SUPPORT UNIT								
Asset Acquisition Date:									
Accounting Classification:			0000 M2		SH: 2455	FSN: 96412			
Asset PRIP No:	3002.001	.001 DEED	E ESSAYONS						
				A&B P-I-	S	A&B CIP	35%		
Addition & B	etterment	Work Item		Date		Cost	Indicator		
ALFORD REFURBISH DR	RDGR BSSA	YONS		17-APR-20	02	6000	.00 Y		
A&B PRIP No: 3001.001.	001	REFURBISH	DREDGE ES	SAYONS			^		
Useful Life Est Yea	rs/Months:	1	0	Est Sa	Ivage Value	32	5000.00		
Remarks: REPLATE HU	LL	I vac'h i veza kan kan a e a e	Emperature 2 throw to 11 page 25 to 1 and 25			r Dr. 1 Corona august 1 Mary			
Total Useful Life Months:	480		Life M	ionths Remai	ning:	0			
Accounting Period:	200204		R	eplacement (Cost:	0.00	<u> </u>		
Place in Service Cost		Addition/B	etterment Co	mments	Rever	se A&B P-I-S			
PrevPage	Prev	Next Qu	iery Lis	t Save	Exit	<u> </u>	lext Page		
Enter estimator name and ju Record: 1/1	stification f	or change.							

Figure C-1a (Continued)